

BALANCES ON BOOKS OF SECOND, THIRD, AND FOURTH
AUDITORS, AND REGISTER OF THE TREASURY.

LETTER

FROM

THE COMPTROLLER OF THE TREASURY,

TRANSMITTING

A statement of balances on the books of the Second, Third, and Fourth Auditors, and the Register of the Treasury, which have remained unsettled more than three years.

MARCH 3, 1847.

Read, and laid upon the table.

TREASURY DEPARTMENT,
Comptroller's Office, March 2, 1847.

SIR: In conformity with the provisions of the act of Congress passed 3d March, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments," and of the act passed 3d March, 1817, entitled "An act to provide for the prompt settlement of the public accounts," I have the honor to transmit, herewith, statements of the accounts which have remained due more than three years prior to the 30th September, 1846, on the books of the Second, Third, and Fourth Auditors of the Treasury, and on the books of the Register of the Treasury.

With great respect, your obedient servant,

JAMES W. McCULLOH,

Comptroller.

Hon. JOHN W. DAVIS,

Speaker of the House of Representatives.

TREASURY DEPARTMENT,
Second Auditor's Office, December 15, 1846.

SIR: I have the honor to transmit, herewith, a statement of the accounts which have remained unsettled, or on which balances appear to have been due, more than three years prior to the 30th September last; furnished in pursuance of the 2d section of the act of Congress of the 3d March,

Ritchie & Heiss, print.

1809, entitled "An act to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments;" and in pursuance of the provision of the act of Congress of 3d March, 1817, entitled "An act to provide for the prompt settlement of public accounts," which requires a list to be furnished of such officers as have failed to settle their accounts within the year, I have to state that no such failure has occurred in this office.

Very respectfully, sir, your obedient servant,

JOHN M. McCALLA,
Second Auditor.

J. W. McCULLOH, Esq.,
First Comptroller.

THE COMPTROLLER OF THE TREASURY.

TRANSMITTING

A statement of balances on the books of the Second, Third, and Fourth Auditors, and the Register of the Treasury, which have remained unsettled more than three years.

MARCH 3, 1847.
Read, and laid upon the table.

TREASURY DEPARTMENT,
Comptroller's Office, March 2, 1847.

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With great respect, your obedient servant,

JAMES W. McCULLOH,
Comptroller.

Hon. JOHN W. DAVIS,
Speaker of the House of Representatives.

TREASURY DEPARTMENT,
Second Auditor's Office, December 15, 1846.

Sir: I have the honor to transmit herewith a statement of the accounts which have remained unsettled, or on which balances appear to have been due, more than three years prior to the 30th September last; furnished in pursuance of the 2d section of the act of Congress of the 3d March,

Richie & Fitch, Print.

Statement of the accounts which have remained unsettled, or on which balances appear to have been due, more than three years prior to the 30th of September last, as appears from the books of the Second Auditor of the Treasury; furnished in pursuance of the 2d section of the act of Congress passed the 3d of March, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

Names.	Amount.	Second Auditor's remarks.	Remarks by the Solicitor of the Treasury.
E. D. Bullock, late capt.	\$198 30	Reported for suit 20th May, 1842	Judgment was rendered in this case on the 11th March, 1844, for \$219 78, as per report of the district attorney for March term, 1844.
R. D. C. Collins, late disbursing agent.	236,085 61	Reported for suit 17th April, 1841. By subsequent settlements on the 4th April, 1842, 9th January, 1845, and 20th July, 1846, this balance has been increased \$174 96.	See House document No. 224, 29th Congress 1st session, page 31. In addition to the remarks contained in the above document, the marshal reported on the 1st November, 1845, that the fi. fa. was returned on the 7th October, 1845, "levy and sale, \$12 60 made;" that it was levied on various tracts of land and town lots, in which the defendant was supposed to have an interest, but which had been transferred during his life time, except 19 sections of land of no value, all of which was sold at public auction, and J. Borham became the purchaser for the sum of \$62 08, of which amount \$2 was paid to the clerk, \$12 to the district attorney, and \$35 48 retained by E. Rector, the present marshal, leaving in his hands \$12 60 subject to the order of the United States; which amount was deposited by the marshal in the Canal and Banking Company at New Orleans on the 8th July, 1846; the certificate of H. H. Williamson received at this office on the 17th July, 1846, and on that day enclosed to the Second Comptroller of the Treasury.
S. T. Cross, late assistant agent.	471 67	Reported for suit 27th December, 1843.	The district attorney, on the 6th February, 1844, advises that the sureties of Cross reside in the State of Mississippi, where the official bond was executed. At the time the bond bears date Cross resided in Madison, Indiana, but now (February, 1844) resides in the District of Columbia; that he owns a life estate in a valuable tract of land adjoining Madison, out of which the amount claimed can be made by attachment. The district attorney was directed, on the 18th February, 1844, to proceed by attachment to recover this claim. The result has not as yet been reported to this office.
Elbert Herring, late paymaster.	33,371 11	Reported for suit 7th April, 1842. By subsequent credits passed on the 18th January, 1843, and 11th July, 1846, this balance has been reduced to \$30,034 02.	Suit was ordered in this case December 24, 1841, in the southern district of New York, against the principal and sureties, on his two official bonds; the first bond dated 11th July, 1836, with Samuel Jones and John Lorimer Graham, sureties; 2d bond dated 25th July, 1840, with Benj. R. Kissam and Evert A. Bancher, sureties. E. Herring, principal, confessed judgment June 15, 1842, for \$34,761 44, the whole amount of his debt.

STATEMENT—Continued.

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Names.	Amount.	Second Auditor's remarks.	Remarks by the Solicitor of the Treasury.
Elbert Herring—Continued.	-	-	<p>Judgment was rendered May 13, 1843, against Samuel Jones and John Lorimer Graham, sureties on the first bond, for \$802 42 debt and \$86 36 costs, being the amount of the defalcation of Mr. Herring which accrued under that bond. Judgment was also rendered April 25, 1843, against Benjamin R. Kissam and Evert A. Bancher, sureties on the second bond, for \$20,000, being the full amount of the penalty of said bond.</p> <p>The amount due on the judgment against Samuel Jones and John Lorimer Graham on the first bond, amounting with interest and costs to \$1,057, was paid into the treasury July 9, 1846, satisfaction entered of record thereon, and the Second Comptroller informed thereof.</p> <p>For the securities held by the United States for the payment of the residue of this debt, see remarks of the Solicitor contained in House document No. 224, 1st session 29th Congress, page 32. Those securities will be sold and the proceeds paid into the treasury, as soon as an offer shall be made which the department shall deem it proper to accept.</p>
Wharton Rector, late paymaster.	\$6,563 47	Reported for suit 16th May, 1843	<p>Suit for the recovery of this debt was commenced in the District of Arkansas June 9, 1843, against James S. Conway and R. S. Gibson, sureties on the official bond of Rector, dated 16th August, 1840; also, against John Drenner and Elias Rector, his administrators.</p> <p>Judgment was obtained against the sureties October 12, 1844, for \$7,525 91, with interest from date, and costs, upon which a f. fa. issued, which was returned by the marshal, levied on lands, &c., May 19, 1845.</p> <p>Judgment was also obtained October 12, 1844, against the administrators for the same sum, \$7,525 91, and costs; the judgment in this suit "to make the sum, with six per cent. interest from date of judgment and costs, out of the goods and chattels, slaves, lands, and tenements, which were of said Wharton Rector at the time of his death." Execution also issued on this judgment, which was returned by the marshal May 17, 1845, credited by \$1,056 57 made, and also by \$204 for lands sold by the marshal under said execution, and bought in by an agent of the United States.</p>
Henry R. Schoolcraft, late Indian agent.	16,972 17	Reported for suit 21st February, 1843.	<p>For the recovery of this debt suit was commenced against Mr. Schoolcraft, principal, in the southern district of New York, March 18, 1843. Another suit was brought in the district of Michigan in May, 1843, against Oliver Newberry and Lucius Lyon, his sureties. It being more convenient for the witnesses in the case to attend at Detroit than in New York, by common</p>

consent it was agreed that the suit in Michigan should be tried, and the one in New York abide its result. That suit was therefore tried at the July term of the circuit court (1844) in Michigan, and the district attorney, in a letter dated August 15, 1844, reporting the result, states that various offsets were pleaded, consisting of suspended items in the treasury settlement of Mr. Schoolcraft's account, and allowed by the court and jury, amounting to \$———, and a judgment rendered against the sureties for the sum of \$9,965 35. The district attorney also states that he is satisfied, after full and mature consideration, that the rulings of the court were substantially correct, and the finding of the jury in accordance therewith; he is, therefore, of opinion that nothing will be gained by prosecuting an appeal from this judgment. In this opinion my predecessor concurred. The above judgment, therefore, must be regarded as a judicial ascertainment of the amount of Mr. Schoolcraft's debt to the United States.

On the 7th March, 1845, an agreement was made between my predecessor and the sureties, by which an execution was to issue and be levied on certain real and personal property therein specified, which was to be sold for one-third cash, and the remainder on credit of one, two, and three years, and the proceeds applied to the payment of this judgment, and George C. Bates, esq., then district attorney, was appointed special agent to carry the arrangement into effect. Execution was accordingly issued and the property sold, and Mr. Bates, the special agent, has reported to this office that the gross amount of said sales was \$10,038 96, with which sum the said judgment is to be credited; and as soon as the costs and expenses incident to said sales shall be ascertained, an official communication of the result will be made to the Second Comptroller.

The district attorney, by letter of the 7th July, 1842, advises that General Smith died in Texas a short time since, that he left no property in Tennessee, and that he knows of no means at present for securing the debt.

Defendant not found, on successive writs; per district attorney's report, October 1, 1840.

See House document No. 224, 29th Congress 1st session, pages 34 and 35, for the remarks applicable to the present situation of this suit.

Judgment rendered the 7th June, 1843, for \$746 63 and \$43 07 costs. Execution of fi. fa. issued the 1st July, 1843, returnable in ninety days. See clerk's report of the 12th July, 1843. Execution returned on the 9th December, 1843, "nulla bona;" per clerk's report 23d January, 1844.

Nathaniel Smith, late superintendent, &c.	2,619 69	Reported for suit 29th April, 1841
Alexander H. Stewart, late lieutenant.	2,002 06	Reported for suit 27th July, 1839
James Stryker, late sub-agent.	3,399 66	Reported for suit 4th December, 1841. By a credit of \$415 87 passed on settlement of 14th March, 1843, this balance was reduced to \$2,983 79.
John H. Weber, late superintendent lead mines.	746 63	Reported for suit 10th January, 1843.

TREASURY DEPARTMENT,
Third Auditor's Office, March 1, 1847.

SIR: I have the honor to transmit to you herewith, pursuant to instructions, the following statements, to wit:

1st. "Statement of the names of such officers as have not rendered their accounts within the year, or have balances unaccounted for, of advances made one year prior to September 30, 1846, as appears by the books of the Third Auditor of the Treasury; furnished in pursuance of and agreeably to the 13th section of the act passed the 3d March, 1817, entitled 'An act to provide for the prompt settlement of public accounts.'"

2d. "Statement of accounts in the office of the Third Auditor of the Treasury, which have remained unsettled or on which balances appear to have been due more than years prior to September 30, 1846; furnished in pursuance of the directions contained in the second section of the act of March 3, 1809, entitled 'An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments.'"

3d. "List of names dropped from the reports for the years ending on the 30th of September, 1842, 1844, and 1845, under the instruction of the First Comptroller of the Treasury, in reference to which changes have since occurred, and which are now reported in pursuance of his letter dated February 24, 1843, and printed with the report of balances for the year 1842."

Very respectfully, sir, your obedient servant,

PETER HAGNER, *Auditor.*

J. W. McCULLOH, Esq.,
First Comptroller.

Statement of the names of such officers as have not rendered their accounts within the year, or have balances unaccounted for, of advances made one year prior to the 30th September, 1846, as appears by the books of the Third Auditor of the Treasury: furnished in pursuance of, and agreeably to, the 13th section of the act passed the 3d of March, 1817, entitled "An act for the prompt settlement of public accounts."

No.	Name and rank.	Amount.	Remarks of the Third Auditor.
4027	Arden, Thomas B., lieut. & a. q. m. -	\$207 63	Subsistence. Balance, June 10, 1844, for amount of subsistence stores turned over to J. B. Standley, a citizen, near Fort Fanning, Florida, in 4th quarter of 1841, for which Lieutenant Arden having furnished no receipt, he was charged, and requested to refund.
4192	Bradshaw, J. O., wagon master -	2,775 00	Preventing, &c., Indian hostilities. Balance, February 14, 1845, of advances charged at that time, being money received from Colonel Richard Gentry, whom he succeeded as conductor of public horses to Florida in 1837. He was informed by letter in February, 1845. In March, 1845, a letter received from Major Mackay, United States army, relative to Bradshaw's accounts, was referred to the quartermaster general, stating that he had not rendered them.
4561	Ord, E. O. C., lieut. 3d artillery -	5 88	Subsistence. Balance, March 22, 1844, of sundries charged to him February 28, 1844; of which he was informed at the time of settlement.
4995	Torry, W., lieut. & a. c. s. -	2,596 62	Subsistence. Balance, July 23, 1844, \$2,802 08, of advances charged to him in November, 1843, and July, 1844. Informed of the charge at the time of settlement, and requested to refund the balance. Out of service.
5019	Parker, deceased, R. B., lieut. -	100 00	Preventing and suppressing Indian hostilities. Charged to him in November, 1843, on settlement of Lieutenant C. H. Humber's accounts. Died September 13, 1842, and has rendered no accounts.
5026	Davis, J. P., late captain & a. q. m. -	615 79	Subsistence. Balance, October 24, 1843, of sales charged to him, same date. Reported for suit in March, 1845, for \$9,176 37, including this and other balances. Dismissed.
5067	Ruff, C. F., late lieut. & a. a. q. m. -	49 99	Barracks, quarters, &c. Balance, March 25, 1844, of sundries charged to him in December, 1843. Resigned 31st December, 1843, and has ceased to disburse.
5074	Hill, J. H., lieut. dragoons -	6,636 36 192 90 1,029 23	Preventing, &c., Indian hostilities. Officers' transportation. Subsistence. { Balance, February 28, 1845, of property charged in October, 1843, and February, 1845. In suit for an aggregate balance of \$8,565 59. Reported for suit in April, 1842, for \$1,867 95, which has since been increased, and transcripts of the official statements sent to the Solicitor of the Treasury.
5100	Merchant, C. S., captain 2d artillery -	3 50	Quartermaster's department. Charged to him in August, 1844, on settlement of Lieutenant James Totten's account, for a guard-book purchased on his order, and disallowed; of which he was informed.
5102	Lyon, N., lieut. & a. a. q. m. -	2 79	Subsistence. Balance, October 9, 1843, \$6 70, of sales charged to him same date. Since credited by \$3 91. He was informed at the time of settlement.

STATEMENT—Continued.

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No.	Name and rank.	Amount.	Remarks of the Third Auditor.
5219	Leonard, W. T., late surgeon -	\$22 75	Subsistence. Balance, December-5, 1843, of sales charged to him same date. Informed by letter in December, 1843, which was returned in May, 1844, as a "dead letter." Disbanded in September, 1842.
5237	Bassett, Daniel, agent - -	3 67	Arrearages due for roads, harbors, and rivers. Balance, July 31, 1845, of sales charged to him same date. He acknowledged this balance, and was informed at the time of settlement.
5249	Allbritton, G. W., captain - -	1,317 66	Subsistence. This was charged to him January 15, 1844, for stores not accounted for. Under date January 10, 1844, the Second Auditor, at his own request, was informed of this charge.
5260	Steen, Enoch, captain & a. a. q. m. -	50 50	Quartermaster's department. Balance, January 22, 1844, of advances charged to him same date, as received from Captains Ketchum and McKissack; of which he turned back to Captain Ketchum \$24 50. The balance remains to be accounted for.
5323	S. Harry and J. McGeehan, late contractors.	179 17	Subsistence. Charged to them in April, 1845, in consequence of their failure to make good their contract, of which they were informed, and requested to refund; otherwise, the amount would be reported for suit.
5324	J. M. Brannan, lieutenant - -	38 63	Quartermaster's department. } Received from Captain Crosman, \$5, and Captain Babbitt, \$50. Barracks, quarters, &c. } Charged in January, 1845. Since credited by \$11 37½. He was informed in January, 1845.
5385	Judson, C. P., late U. S. agent -	1 00	
5415	Leavenworth, J. H., late U. S. agent -	359 18	Harbors on the lakes. Balance, April 24, 1845, of an advance charged in December, 1844.
5419	Robertson, W., late lieut. 2d dragoons	71 17	Construction of harbors at Milwaukee, Wisconsin. } Balance, November 4, 1844, of an advance in November, 1843, and property charged to him on settlement.
5428	Chase, L., lieut. & late a. c. s. -	2 42	Harbor of Chicago. } Preventing, &c., Indian hostilities. Balance of advances charged to him in June, 1844, of which he was informed. Resigned July 10, 1843.
5487	Warren, J., late col. Florida volunteers	374 00	Quartermaster's department. Balance, May 9, 1845, of an advance charged to him May 5, 1845. He was informed on settlement, and requested to refund the balance.
5549	Thom, G., lieut. top. engineers -	10 00	Preventing, &c., Indian hostilities. Received from Stephen Eddy, late quartermaster volunteers, and charged to him in April, 1845; of which he was then informed, but has rendered no accounts.
3452	Pierce, B. K., major - - -	69 12	Incidental expenses quartermaster's department. Amount erroneously paid him by Captain G. H. Crosman, assistant quartermaster, and charged to him in July, 1845. He was informed of the charge, August 6, with a view to its liquidation.
4106	Edwards, Benjamin, q. m. Fla. militia	24,808 71	Quartermaster's department. Balance, November 2, 1846, \$350 64; of which \$69 12 has been unaccounted for more than one year. The aggregate of the balances against him is \$830 64, which he has been called upon to refund.
			Preventing, &c., Indian hostilities. Balance, December 11, 1844, \$28,324 32; of which \$24,808 71 was charged more than one year prior to 30th September, 1846. Reported for suit in October, 1844.

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4151	Matlair, Lewis, q. m. Fla. militia	-	207 85	Preventing, &c., Indian hostilities. For property charged to him in September, 1845. He has been heretofore reported for \$7,178 20.
4341	Barbour, P. N., lieut. 3d infantry	-	15 00	Incidental expenses quartermaster's department. Charged in June, 1844, and March, 1845, of which he was informed.
4739	Phelps, J. W., lieutenant	-	88 50	Subsistence. Balance, November 8, 1845, of an advance charged in February, 1845, of which he was informed.
4845	President of the Branch Bank of the State of Alabama, at Mobile, pension agent.	-	209 51 1,082 09	Invalid pensions. Pension act, 18th March, 1818. { Turned over to him by George S. Gaines, late pension agent, and charged November 24, 1843. These are balances heretofore at the debit of Mr. Gaines, the president of the bank, but have been transferred to that of the bank, and the president so informed. The bank also stands charged with other balances, amounting to about \$1,300.—See Doc. 145, H. R., 2d session 28th Congress.
4979	Territory of Florida, through its Governor.	-	59,342 32	Preventing, &c., Indian hostilities. Balance, April 7, 1846, \$68,766 96; of which the sum of \$59,342 32 has remained unaccounted for more than one year. The governor was informed, and furnished with a statement of the items, the disallowance of which created the balance; which, with other balances, amounts to \$95,588 69, at the Territory's debit.
5105	Bowman, William, lieutenant	-	29 65	Subsistence. Balance, August 26, 1844, of a sum then charged, agreeing with his account, of which he was informed at the time.
5192	Steiner, H. H., assistant surgeon	-	124 62	Subsistence. Balance, October 2, 1846, of an advance charged in September, 1845, agreeing with his account; of which he was informed at the time.
5244	Simmons, S. G., lieutenant	-	3 31	Subsistence. Balance, September, 1844, of an advance then charged; of which he was informed.
5312	Irons, J. F., lieut. 1st artillery	-	156 78	Subsistence. Balance, July 24, 1846, of advances charged in June, 1845; of which he was informed, and requested to refund.
5357	Butler, R. B., mil. storekeeper, a. a. q. m.	-	75 75 654 01 3,100 56	Barracks, quarters, &c. } Balance, August 5, 1846, of an advance charged in February and Officers' transportation. } September, 1845. Reported for suit 25th June, 1846.
5384	Waraer, Ebenezer, U. S. agent	-	184 40	Army transportation. } Preservation of harbor of Sandusky. Balance, February 13, 1846, of an advance in April, 1845; of which he was informed.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE, March 1, 1847.

PETER HAGNER, Auditor.

Statement of accounts in the office of the Third Auditor of the Treasury which have remained unsettled, or on which balances appear to have been due, more than three years prior to September 30, 1846; furnished in pursuance of the directions contained in the second section of the act of March 3, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

No.	Name and rank.	Amount of accounts which come within the provisions of the above-named act arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
3367	Alexander, T. L., lieutenant and a. q. m.	\$31 25	Incidental expenses of the quartermaster's department. Being an erroneous payment for per diem on court-martial duty made him by Captain S. P. Heintzelman, and charged to him in March, 1843; at which time he was informed, and requested to refund.	
4929	Ayers, G. W., lieutenant and a. a. q. m.	7 38	Subsistence. Balance April 27, 1843, consisting of a disallowance on settlement of his accounts; of which he was then informed.	
3913	Bonnell, J., lieutenant. 3d infantry	34 00	Officers' transportation. Being amount overpaid him by Major Mackay for transportation, and charged to him in October, 1840; when he was called on to refund. Out of service.	
4341	Barbour, P. N., lieutenant, &c.	1 00	Army transportation. Balance of an advance charged to him in November, 1840; of which he was informed, and requested to refund.	
4655	Board, B., late lieutenant	11 16	Subsistence. Amount of commutation of rations to a re-enlisted soldier, charged to Lieutenant Board by direction of the Secretary of War in August, 1841, the law at the time not authorizing the allowance. Resigned March 31, 1840.	

4896	Boyd, J. B., lieut. and a. a. q. m. -	1 26	Transportation of supplies. Balance April 9, 1842, \$9 51. Since credited by \$8 25.
		73 44	Subsistence. Balance November 22, 1842, of an advance charged in July, 1842. He was requested at the time of settlement to refund these balances. Resigned December 31, 1841.
4562	Bonneville, B. L. E., captain -	20	Preventing and suppressing Indian hostilities. Balance January 3, 1842, arising from an item disallowed; of which he was informed.
4857	Bates, J. H., late lieut. 4th artillery	10 46	Protection of the northern frontier. Balance July 25, 1843, arising from disallowances in his accounts; of which he was informed. Resigned July 20, 1842.
3807	Conway, J. S., late gov'r Arkansas	7,049 99	Preventing, &c., Indian hostilities. Balance April 17, 1846. His account was reported for suit February 13, 1840, for \$21,864 88; subsequently reduced at sundry times to \$7,049 99.
4923	Crum, R. R., late q. m. Fla. militia	290,452 31	Preventing and suppressing Indian hostilities, \$133,350 52; subsistence, \$4,102 84; forage

Suit ordered April 28, 1841. Judgment rendered October 10, 1842, for \$13,491 45. Execution issued October 25, 1842, and levied on a tract of land in Fayette county, which was offered for sale, and for want of bidders was not sold. Other real estate was levied on in Arkansas. The amount of property taken under execution renders the debt secure. (Per marshal's report, April 18, 1843.) Under the writ of venditioni exponas, the property was advertised; but previous to the day of sale another writ, in the nature of a supersedeas, was placed in his hands by order of the judge, commanding and restraining further proceedings under the above writ, which prevented the sale advertised. (Per marshal's return of final process, July 14, '43.) Indulgence granted, and this debt secured by the following arrangement: Judgment lien secured on the property of Gov. Conway as it existed in March, 1844; which secures the debt, in the opinion of the district attorney, beyond contingency. Also, by four bills of exchange on Messrs. Dick & Hill, of New Orleans, as collateral security, and by them accepted, for \$4,226 58 each, payable on the 1st of April in the years 1845, 1846, 1847, and 1848.

Suit ordered October 26, 1839, for \$110,087 43; continued at April term, 1841, on affidavit of

STATEMENT—Continued.

No.	Name and rank.	Amount of accounts which come within the provisions of the above-named act arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
4923	Crum, R. R.—Continued - -	-	for dragoons, \$152,398 95; transportation of supplies, \$600. Balance June 26, 1845, for the amount of sundry subsistence stores and other public property received by him as quartermaster, for the use of the militia and volunteers called into service in Florida, for the issue of which he is held accountable. His accounts were reported for suit in October, 1839, and April, 1842, for an aggregate sum of \$316,493 80; which was reduced on settlement in June, 1845, to \$290,452 31, and the Solicitor of the Treasury so informed him.	defendant; continued at April term, 1842. On the 25th April, 1843, wrote to district attorney, transmitting copies of certain papers in the case. Judgment rendered at the June term, 1844, of the superior court of the district of East Florida, for \$360,559 39. Execution issued July 6, 1844. Balance reduced in August, 1845, to \$290,452 31, and transcript of the settlement transmitted to the district attorney August 27, 1845, who acknowledged its receipt on the 8th October, 1845, and advised that he had directed the clerk of the court to enter a credit on the judgment for the sum of \$70,107 08, as authorized by the transcript.
5204	Currier, Jacob, late lieut. 3d infantry	\$30 00	Army transportation. Part of an advance of \$400 by Major Charles Thomas, charged to him in July, 1843. He was written to 22d March, 1844, and requested to refund, else his account would be reported for suit.	
5297	Clark, dec'd, Isaac, maj. and q. m. -	1,280 99	Quartermaster's department. Balance March 20, 1844, of charges in October, 1842. Captain John B. Grayson, who succeeded him as quartermaster at New Orleans, and who had his papers in charge, was requested to aid in having his accounts finally closed. About \$300 remains suspended. The balance arises on errors and disallowances.	

5017	Clark, B., lieut. and a. a. q. m. -	304 47	Preventing, &c., Indian hostilities. Balance December 8, 1843, of an advance charged in August, 1843; of which he was informed. He has suspended vouchers not yet corrected.
	DeRussey, R. E., lieut. col. eng. -	4,648 72	Balance March 14, 1839, \$5,107 75 on account of disbursements at the military academy. He has been subsequently charged, on settlement of Captain Delafield's account, with additional sums, and credited by the same with others; by which the aggregate balance has been reduced to \$4,661 75. He acknowledges a balance of \$660 77; and the difference arises on vouchers suspended on settlement, and charges for commission, &c., amounting to \$3,759 46 disallowed. Colonel DeRussey was requested at the time of settlement to close this balance, and his attention called to that request in February, 1843. In reply to which, he stated that he would prepare his accounts for the period embraced in the above settlement, and forward them at an early day. A statement of his account was made in July, 1844; by which the aggregate balance is reduced to \$4,648 72; of which he was informed, and again requested to close the account, otherwise it would be reported for suit.
4696	Duncan, James, lieutenant -	264 69	Subsistence; balance December 23, 1840, remaining of an advance charged to him in September, 1839, and November, 1840. He claimed to have closed his account; the difference arises on errors and items disallowed; he was written to and requested to refund.
4320	Darling, N., late lieut. and a. a. q. m.	18 02	Subsistence; balance May 13, 1843, which he was called on to pay over to the United States. He resigned August 31, 1843.
4658	Fanning, A. C. W., lieut. colonel -	20 00	Preventing, &c., Indian hostilities; amount paid to A. G. Perryman for damages in breaking open a house by Lieutenant Tufts on the order of Colonel F., and charged to him in November, 1840. He was informed of the amount, and requested to refund.

STATEMENT—Continued.

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No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
4782	Forry, Samuel, assistant surgeon -	143 75	Subsistence; amount of an advance by Lieut. Thomas Williams, charged to him in July, 1841.	
5057	Fisher, Alexander J., late pension agent.	144 80	Invalid pensions.	
		296 00	Pension act March 18, 1818.	Balance June 11, 1844, of advances charged in 1839, 1841, 1842, and 1843; reported for suit in May, 1844.
		353 08	Pension act May 15, 1828.	
		465 12	Pension act June 7, 1832.	
5004	Fay, Heman A., late captain and military storekeeper.	392 70	Quartermaster's department; balance October 28, 1842.	He was informed at the time of settlement, and furnished with a statement of suspensions and disallowances; since which they have not been returned. In reply to a letter in April, 1845, the quartermaster general was furnished with a statement containing all the items composing the balances against him.
		277 81	Incidental expenses quartermaster's department; balance October 28, 1842.	

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5075	Fauntleroy, T. T., major 2d drags.	3 19	Quartermaster's department.	Charged in March, 1843, having been improperly paid him by Captain S. P. Heintzelman for account of court-martial duty. He was informed when charged, with a view to refund.
		13 42	Barracks, quarters, &c.	
		25 06	Incidental expenses quartermaster's department.	
4821	Gannett, dec., T. B., lieutenant -	46	Hire of mechanics; balance in Sept., 1841, arising from suspensions. Died October, 1841.	
4936	Hogan, John B., late pension agent	210 44	Pension act June 7, 1832; balance January 25, 1844. Reported for suit in May, 1842, for \$11,676 15, which has since been reduced to \$210 44.	
4587	Hay, Daniel, late pension agent -	90 00	Pension act May 15, 1828.	He is understood to have petitioned Congress for an allowance of commissions on his disbursements as an offset to these balances.
		71 45	Invalid pensions.	
		332 92	Pension act March 18, 1818.	
		2,234 02	Pension act July 7, 1838.	
		529 20	Pension act July 4, 1836.	
4316	Hardia, Wm., late lieutenant and a. q. m.	26 26	Subsistence; balance May 5, 1841, of an advance charged to him at that time. Dismissed February 17, 1840. Suspensions \$7 63, and the balance he was called on to refund.	
4442	Haynes, dec., M. A., lieutenant and a. a. q. m.	19 46	Subsistence; balance September 26, 1841, of an advance charged in April, 1841. Dead. He acknowledged a balance of six cents; the difference arises on vouchers suspended and items disallowed.	
4863	Hughes, Ellis, assistant surgeon -	22 49	Subsistence; amount advanced him and charged in November, 1841, as an advance by George Taylor.	

Suit ordered July 15, 1842, for \$11,676 15, upon which several payments have been made, and the balance reduced to \$1,210 44, per treasury settlement. Case continued, per district attorney's report of March 31, 1843. District attorney on the 4th January, 1844, enclosed a certificate of deposit for \$1,000, made on account of judgment against Hogan, which was transmitted to the Second Comptroller on the 26th January, 1844.

STATEMENT—Continued.

No.	Name and rank.	Amount of accounts which come within the provisions of the above-named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
4934	Hamilton, F., lieut. 2d dragoons -	\$0 53	Army transportation; balance Nov. 24, 1843, of an advance charged to him in July, 1842.	
5127	Hill, John H., lieut. dragoons -	275 10	He claims to have closed his accounts; the difference arises on an error.	
		386 00	Miscellaneous and contingent charges; balance February 28, 1845, advanced by Captain S. P. Heintzelman and charged in April, 1842.	
		46 00	Forage of dragoons; balance same day and charged as above.	
			Transportation of supplies; balance same day and charged as above. This account was reported for suit in April, 1842, for \$1,867 95; reduced in 1843 to \$1,014 20, and increased in March, 1845, to \$8,565 59, and the Solicitor of the Treasury so informed.	
4722	Hooker, J., lieutenant 1st artillery -	310 05	Subsistence. Balance May 1, 1843, arising from a short-credit given the United States on a sum received from Lieutenant W. H. Fowler; of which he was informed.	
5133	Herndon, D., assistant surgeon -	16 00	Officers' transportation. Received from Lieut. E. V. Sumner for transportation of his baggage, and disallowed. He was informed in July, '43, (when charged,) and requested to refund.	
4904	Johnson, E., lieutenant 6th infantry	84 76	Transportation of supplies. Balance July 29, 1841, \$94 79. Since credited by \$10 03. The remainder arises on vouchers suspended and sent back to him, and not yet returned.	

STATEMENT—Continued.

No.	Name and rank.	Amount of accounts which come within the provisions of the above-named act arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.
5099	Kearny, S. W., col. 1st dragoons -	\$63 00	Officers' transportation. Balance November 22, 1844. Amount advanced to A. H. Snyder, on his order, by Captain Swords, and charged to Colonel K. in May, 1843. To pay for forage, &c., for public horses. He was requested to furnish vouchers for the expenditure by letter addressed to him November 22, 1844, at Jefferson Barracks, Missouri. Now on duty with the army.
2050	Lowe, Gideon, lieutenant, &c. -	52 00	Army transportation. Paid on his order to Lieutenant M. Warren for his travelling expenses from Fort Winnebago to Prairie du Chien, and charged to him in May, 1841. He was informed of the charge, and required to obtain the order or explanation of the commanding officer as to the necessity for performing the travel paid for. No answer received.
4486	Loring, C., late agent subsist. dept.	59 00	Drafts lying over. Remaining of an advance charged to him in May, 1841.
		69 61	Subsistence. Charged in Dec., 1841, as received for sales of public property. He was informed of these charges in Dec., 1841, and Mar., 1842, and requested to refund immediately.
4711	Le Roy, Daniel, U. S. attorney	762 61	Subsistence. Amount paid to him on account of judgment against late Lieutenant A. M. Wright, and charged to him in January, 1841. Reported for suit 21st January, 1841.

Remarks of the Solicitor of the Treasury on all cases reported for suit.

4372	Lamotte, J. H., captain 7th infantry	3 72	Hire of mechanics. Balance March 17, 1841, of an advance by Lieutenant D. D. Tompkins, charged October 19, 1840; of which he was informed at the time of settlement.
4987	Merchants and Manufacturers' Bank at Pittsburg, Pa., late pension agent.	108 12	Pensions, per act 4th July, 1836. Balance October 31, 1842, of an advance charged in August, 1841, arising on vouchers suspended for correction, not yet returned.
3622	Mellon, deceased, Charles, captain and a. a. q. m.	9 90	Subsistence. Amount charged to him in June, 1841, by decision of the Second Comptroller. Died February 8, 1837.
4624	Moye, Jesse, commanding Colonel Harrington's battalion Alabama militia.	803 53	Subsistence. Amount paid in 1836 by Captain Harding for provisions purchased for Colonel Harrington's battalion in 1836, and turned over to Moye, charged to him in October, 1840; and he has been called on for accounts and vouchers showing the disposition of the provisions.
4648	McKavett, H., captain 8th infantry	10 20	Protection of the northern frontier. Balance 19th June, 1843, of advances charged to him in Nov, 1840. He claimed to have closed his account. The balance arises on items not admitted, of which he was informed.
5101	McKibbin, Chambers, mil. s. k.	116 21	He is charged, under various heads, with an aggregate of \$3,567 39, \$3,451 18 of which is suspended for want of an appropriation by which to pass it to his credit. The balance or difference, \$116 21, he was called on to refund.
4951	Mills, Wm. J., late lieut. colonel Florida militia.	7,694 72	Preventing, &c., Indian hostilities. Amount of property received by him and not accounted for. Reported for suit June 21, 1842.
4984	Morgan, Thomas G., late pension agent, New Orleans.	99 53 279 13	Invalid pensions. Pensions, act 7th June, 1832.

Balance May 20, 1844, remaining in his hands of an advance by J. B. Perreault, and charged to him in August, 1842, arising from vouchers suspended on settlement, and returned to him for correction. He was requested to have his accounts closed.

STATEMENT—Continued.

No.	Name and rank.	Amount of accounts which come within the provisions of the above-named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
4425	McDowell, J., lieut. 1st artillery	\$0 70	Subsistence. Balance February 25, 1842, of an advance by Lieut. B. H. Hill, charged in February, 1842, of which he was informed.	
4652	Meador, J. G., major Tennessee volunteers.	2,140 00	An advance made by Quartermaster Hickman, and charged November, 1840, to purchase forage for horses of General Armstrong's command in 1836. He was written to in December, 1840, informed of the charge, and requested to account for the disposition of the money.	
4707	Merrill, M. E., captain 5th infantry, a. a. q. m.	15	Subsistence. Balance January 12, 1841, of which he was informed.	
4819	McPhail, D. H., lieut. 5th infantry, a. a. q. m.	3 13	Subsistence. Balance August 9, 1843, of a sum then charged, arising on items disallowed, of which he was informed.	
		3 09	Incidental expenses quartermaster's department. Balance February 20, 1846, of an advance by Captain D. H. Vinton, and charged in May, 1843. He has ceased to disburse, and was requested to refund.	
5008	Muhlenberg, P., paymaster United States army.	102 78	Quartermaster's department. Barracks, quarters, &c.	Paid him by Captain E. S. Sibley for commutation of fuel and quarters, requiring explanations. He was written to in October, 1842, when it was brought to his debit.
		234 67		
		3 33		

5029	Mapes, C., paymaster United States army.	45 00	Officers' transportation.	Balance May 23, 1843, paid to Paymaster Mapes by Capt. D. H. Vinton, and not allowed. Charged to paymaster in December, 1842, and he was written to in May, 1843, and requested to refund.
		35 04	Army transportation.	
4259	McClure, deceased, James, late lieutenant and a. a. q. m.	80 04	Preventing, &c., Indian hostilities.	Balance May 18, 1839. Amount of property received by him from Major J. B. Brant in 1837, being horses, mules, wagons, carts, harness, &c., not accounted for. Reported for suit August 10, 1842. Died April 15, 1838.
		26, 624 49	Preventing, &c., Indian hostilities.	
3942	Newton, deceased, W. S., captain -	203 13	Subsistence. Balance January 6, 1841, of sales of property then charged. Major W. W. Lear, who transmitted his accounts, was informed of the settlement, the representatives of the deceased being unknown to the office. Died March 16, 1837.	
4734	Northrup, Henry, administrator of Major Alexander Dick.	139 72	Payment of claims, &c., of State of Virginia. Balance July 20, 1841; charged in March, 1841; being an overpayment made to him on a pension claim, which he has been called upon to refund.	
4311	O'Neale, J. H. P., late lieutenant 2d dragoons.	89 85	Subsistence. Being the balance of an advance charged to him in September, 1841.	
		179 58	Drafts lying over, remaining of an advance charged to him in Dec., 1840. He has been informed of these balances, and requested to have them closed. Resigned Nov. 30, 1838.	
4657	Olivella, Manuel, special agent subsistence department.	14	Subsistence. Balance 20th November, 1840; an error in addition.	
4039	O'Brien, deceased, L., lieutenant and a. c. s.	169 28	Subsistence. Balance May 6, 1841, of sales of provisions then charged. He acknowledged a balance of \$165. His widow was informed of the result of the settlement. Died January 7, 1841.	

Suit ordered August 12, 1842. Interrogatories filed and case pending. Continued by defendant June term, 1845. Per district attorney's report.

STATEMENT—Continued.

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No.	Name and rank.	Amount of accounts which come within the provisions of the above-named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
4698	O'Brien, L.—Continued - - -	\$39 94	Army transportation. Balance April 17, 1841, of an advance charged to him at that time.	
	Osgood, E. S., lieutenant 6th inf. -	2,004 12	Subsistence. Balance 31st August, 1841, remaining of advances charged to him in March, June, and August, 1841, and July, 1843.	
		33 54	Quartermaster's department. Balance 21st July, 1841, of an advance charged in July, 1840.	
4511	Pool, deceased, Benjamin, late 3d art.	4 04	Subsistence. Balance April 23, 1841, of sales of provisions then charged. He claimed to have closed his accounts; the difference arises on his failure to credit the sales.	
4515	Palmer, T. H., lt. Penn. volunteers	137 96	Subsistence of militia, volunteers, &c. Charged to him in April, 1841. He acknowledged a balance of \$103 26; the difference arises on a suspended voucher, \$34 70, and he was requested to liquidate the balance.	
4629	Payne, M. M., lieut. col. 4th art. -	250 00	Subsistence. Advanced by Lieutenant Lee in May, 1836, and charged to Colonel Payne on settlement of Lieutenant Lee's account in October, 1840. Colonel Payne has rendered no accounts.	
4490	Pierce, B. K., lieutenant colonel -	320 00	Protection of the northern frontier. Balance April 23, 1840, of an advance by General Scott, in 1839, for secret services on the	

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3902	Ransom, O. F., lieut. and a. a. q. m.	15 43	northern frontier. He was written to in September, 1841, and informed of the balance. A letter from him, dated the 30th November last, claims to have expended this amount, for which he forwarded vouchers to the Hon. John Bell, while Secretary of War; since which he has heard nothing from them. They have not been received at this office.
4067	Smith, John, lieutenant and a. a. q. m.	10 80	Quartermaster's department. Balance May 13, 1843. He was written to in February, 1846, to refund this balance, and has ceased to disburse.
4763	Pemberton, J. C., lieut. & a. a. q. m.	3 98	Subsistence. Balance, March 10, 1843, \$110 16, of moneys then charged. Since credited by \$59 81.
5019	Parker, deceased, R. B., lieutenant	50 35	Subsistence. Balance May 13, 1843, of moneys then charged.
5129	Porter, dec'd, T. H., lt. & a. a. q. m.	657 57	Quartermaster's department. Balance March 25, 1844, of advances charged in July, 1843. Lieutenant Porter was informed of these balances at the time of the respective settlements. There are suspended vouchers yet uncorrected, belonging to his subsistence accounts. He was killed in Mexico, in April, 1846.
		267 22	Balance November 10, 1843, of an advance charged in August, 1838. A suspended voucher sent back for correction in 1843, will, when corrected, reduce the aggregate balance to \$179 76; which he was requested in November, 1843, to refund.
4589	President of the State Bank of Indiana, at Indianapolis, late pension agent.	159 78 164 97	Invalid pensions. Pension act 7th June, 1832.
4450	Rodney, deceased, G. C., lieut. and a. a. q. m.	123 21	Subsistence. Balance August 10, 1841, of charges in April and August, 1841. He claimed to have closed his accounts. The balance arises on suspended vouchers, which are retained, and his representatives are unknown. Died in 1839.

STATEMENT—Continued.

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No.	Name and rank.	Amount of accounts which come within the provisions of the above-named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
4658	Reed, Conrad, agent	\$23 42	Obstructions at Black river. Balance of an advance charged to him in March, 1841. He was requested in November, 1841, to refund.	
4845	Redmond, Patrick, late pension agt.	40 13	Pension act, June 7, 1832. Balance, October 19, 1842, \$1,798 36; since which he has turned over to J. H. Dearing \$1,758 23—	
4778	Rucker, D. H., lieut. 1st drags. and a. a. q. m.	195 68	still leaving in his hands the sum of \$40 13, arising from a charge for collecting a draft, which was rejected for want of a voucher, and he so informed at the time.	
5077	Robinson, F., late lieut. 2d dragoons	117 00	Aggregate due the United States on settlement of his quartermaster and subsistence accounts, which he was requested to refund, by letter addressed to him in Texas, in June, 1846.	
5078	Richardson, J. B., lieutenant	10 80	Officers' transportation. Amount received from Major S. McRee, and charged to him in March, 1843, paid him erroneously for "transportation of baggage." He is out of service, and was called on to refund in 1843, by letter addressed to him at Richmond, Va.	
			Preventing, &c., Indian hostilities. Balance March 19, 1846, of an advance by Lieutenant Wall, in August, 1843. He has ceased to disburse, and was requested, on settlement, to turn the balance over to the United States, by letter addressed to him at Corpus Christi.	

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5009	Ransom, O. P., lieutenant and a. a. q. m.	15 43	Miscellaneous and contingent charges. Balance Aug. 4, 1845, of an advance charged in Nov., 1841, which he was requested to refund.
4067	Smith, John R., lieutenant and a. a. q. m.	18 36 53	Subsistence. Balance March 10, 1841, \$7 53. Since credited with \$1. The balance arises from errors; of which he has been informed.
4327	Smith, John G., captain	51 72 33	Subsistence. Balance October 10, 1841, of an advance charged in July of that year. He claimed to have closed his accounts. The difference on errors; which he was requested to refund.
4567	Sanderson, deceased, James S., lieutenant.	156 53	Hire of mechanics. Balance of advances charged to him in May, 1841. Died May 19, 1841.
4757	Same	263 39	Subsistence. Balance March 5, 1841, of advances then charged. He acknowledged a balance of \$224 62. The difference arises on sundry errors in his accounts. Lieutenant Gatlin and Assistant Surgeon Byrne, who rendered his last accounts, were informed of the settlement, and requested to ascertain the representatives of the deceased, and request immediate attention to it. Lieutenant G. replied that his representatives were unknown.
4693	Spalding, Azel, late pension agent	46 57	Pensions, per act 15th May, 1828. Balance of an advance charged in February, 1841, arising from the suspension of a charge for stationery.
4776	Sloan, W. J., assistant surgeon	28 00	Subsistence. Amount charged to him in June, 1841.
4948	Solms, Joseph, late pension agent	176 60	Pensions, per act 7th July, 1838. Balance of an advance charged to him in August, 1841, the amount of an over payment disallowed; of which he was informed.
5200	Sumner, E. V., captain	13 98	Subsistence. Balance October 17, 1843, remaining of an advance charged to him in February, 1842; of which he was then informed.
4204	Shreve, Henry M., superintendent	30 15	Ohio and Mississippi rivers from Louisville to New Orleans. Balance February 19, 1842, of advances in that year. He stands charged also with \$1,969 13 on another account. He claims \$570 as due him; and the difference arises on charges for compensation not allowed.

STATEMENT—Continued.

No.	Name and rank.	Amount of accounts which come within the provisions of the above-named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
4619	Sibley, H. H., lieut. 2d dragoons -	\$49 58	Subsistence. Balance Aug. 9, 1843, of amount of sales charged to him same date. A voucher suspended on settlement in April, 1842, for \$44 17, is not yet corrected and returned to this office; the remainder disallowances and errors.	
5020	Satterlee, R. S., surgeon - -	28 26	Subsistence. Balance February 12, 1844, of an advance charged in February, 1843; being for disallowances, the vouchers for which were, at his request, referred to the Second Auditor, and he so informed.	
5175	Saunders, W. H., lieutenant and a. a. q. m.	9 55	Subsistence. Balance November 13, 1843, of an advance charged to him in February, 1843; of which he was informed.	
		23 39	Quartermaster's department. Balance October 23, 1843, \$72, of advances charged in October, 1842. Since which he has been credited by \$48 61.	
4842	Temple, dec., Robert, late pension agent.	27,899 78	Pensions, per act Mar. 18, 1818.	Balance Oct. 14, 1844, of the amount of payments on account of certain pension cases contained in a statement from the Pension office in December, 1834, with interest thereon; approved by his administrators.
		12,368 61	Pensions, per act June 7, 1832.	

4284	Talcott, Andrew, late captain of engineers.	11, 122 19	Increasing the depth of water at the mouth of the Mississippi river; balance December 30, 1843, consisting of disallowances. Reported for suit May 16, 1842.
4514	Tobin, George H., lieut. Louisiana volunteers.	9 72	Subsistence; balance July 7, 1841, of sales of provisions then charged. He was informed of the charge, and requested to pay it over.
4995	Torrey, W. G., late lieutenant rifle regiment, a. c. s.	205 46	Subsistence; balance July 23, 1844, \$2,802 08; of which \$205 46 only has remained in his hands three years. He is out of service, and has been twice called upon to pay the whole balance over, but nothing has been heard from him.
4560	Vanderveer, J. S., late capt. dragoons	3, 023 95	Drafts lying over; amount advanced by J. P. Davis, charged to him in May, 1840, and October, 1841. Resigned in December, 1840, and has rendered no accounts.
4327	Van Ness, David, capt. and a. q. m.	37 21	Protection northern frontier; balance April 1, 1839, of an advance then charged, \$137 40; since credited by \$100 19. Called to refund the balance on settlement.
4134	Willis, Jesse H., late pension agent	797 08	Invalid pensions.
		454 00	Pensions, act March 18, 1818.
		496 00	Pensions, act May 15, 1828.
		4, 018 29	Pensions, act June 7, 1832.
		226 00	Pensions, act July 4, 1836.
4669	Woodruff, C. E., lieutenant	17 62	Subsistence; advanced to him by Lieutenant Tufts, and charged in December, 1840.
4702	Westcott, jr., James D.	500 00	Preventing, &c., Indian hostilities; amount advanced and charged to him in December, 1840. Paid on a draft drawn by him on the Secretary of War, for which he was to be held accountable. He has rendered no accounts.
4715	Whitehorne, dec., S., lieutenant and a. a. q. m.	48 50	Army transportation; balance Oct. 29, 1841, \$69 33; of which \$48 50 was charged in February, 1841.

Suit pending.

District attorney advises by letter of July 16, 1842, that Mr. Willis has handed to him his confession of judgment for \$5,991 37, with interest and costs.

STATEMENT—Continued.

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No.	Name and rank.	Amount of accounts which come within the provisions of the above-named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
4715	Whitehorne, dec., S.—Continued. -	\$28 10	Barracks, quarters, &c.; balance same day, of charges same time.	
4827	Same - - - -	17 22	Subsistence; balance May 13, 1841, of advances charged in January, 1841. He claimed to have closed his accounts; the balance against him arises on suspended and disallowed vouchers and items. His father was informed of the state of his accounts. Died November 2, 1840.	
5062	Walworth, J. P., late pension agent	65 83	Invalid pensions; balance September 21, 1843, of advances charged in February, 1841, being the amount of two vouchers returned to him for correction.	
4628	Vaugh, Alexander, late lieutenant, &c.	985 44 495 82	Subsistence; balance June 10, 1842. Miscellaneous and contingent charges; balance December 22, 1841, \$512 44. Since credited by \$16 62. Reported for suit.	
4860	Wickliffe, C., lieutenant 1st dragoons -	374 48	Quartermaster's department; balance April 22, 1842, being cost of property unaccounted for and charged to him in April, 1842, of which he was informed and requested to refund the amount. He addressed a letter, under date of November, 1842, requesting a delay until he could get such evidence as would relieve him from accountability; since which nothing has been heard from him.	

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4226	Webster, L. B., captain 1st artillery, a. a. q. m.	4,920 00 786 65	Seminole hostilities; balance October 28, 1844. Preventing, &c., Indian hostilities; balance same day \$879 10; since which he has been credited by \$92 45. Reported for suit April 22, 1839.	Judgment rendered in the district court at Sep- tember term, 1840, for \$2,711 92. Carried by writ of error to the circuit court. Tried in circuit court May 3, 1844, and judgment affirmed for \$2,711 92 debt, and \$105 11 costs. This result, it appears, was arrived at as fol- lows, to wit: Amount sued for, per treasury transcript - - - \$8,481 47
				From which deduct—
				1. For property impressed into the service of the United States and lost in their service - - - \$325 00
				2. For property not pur- chased, but received into the service of the United States for their use, with consent of the owners, viz: Horses and vehicles for transportation, and horses and military equip- ments used in and by the militia in said service and lost and destroyed 5,145 15
				3. For articles purchased and used in the service 300 40
				<u>5,769 55</u>
				<u>\$2,711 92</u>
				These deductions were made by the jury under instructions from the court. Since the treas- ury transcript, on which this judgment was rendered, was made up, the Third Auditor has reported to this office the following credits to Captain Webster, to wit:
				On the 29th April, 1844 - - - \$2,300 00
				On the 13th February, 1845 - - - 92 45
				<u>2,392 45</u>

STATEMENT—Continued.

No.	Name and rank.	Amount of accounts which come within the provisions of the above-named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on all cases reported for suit.
4258	Watson, George, late lieutenant, &c.	12,350 76 3,985 75 186 19 218 91	Preventing, &c., Indian hostilities. Subsistence. Hostilities, Creek Indians. Quartermaster's department.	Suit ordered October 13, 1839, for \$16,887 51. Continued on affidavit of defendant at April term, 1840. This cause was tried at the May term, 1842, and verdict for defendant. Case under advisement as to further proceedings.
3633	Whiting, D. P., captain 7th infantry	16 17	Subsistence; balance on settlement May 3, 1842, \$9 92; and \$6 25 received from Lieutenant Humber and charged to him in May, 1843.	
4167	Wright, George, captain - -	30 50	Army transportation; part of an advance by Major Charles Thomas, charged to him in July, 1843, arising from a payment for repairs on a wagon, disallowed, and charged to Captain W. under the decision of the Second Comptroller.	

TREASURY DEPARTMENT,
Third Auditor's Office, March 1, 1847.

PETER HAGNER, Auditor.

List of names dropped from the reports for the years ending on the 30th of September, 1842, 1844, and 1845, under the instruction of the First Comptroller of the Treasury, in reference to which changes have since occurred, and which are now reported in pursuance of his letter dated February 24, 1843, and printed with the report of balances for the year 1842.

No.	Names.	Appropriation.	Indebtedness when dropped.	Present condition.	Remarks.			
DROPPED IN 1842.								
4907	Alexander, E. B. - Same -	Barracks at Ft. Jesup Survey of western frontier, milit'y road	\$12,084 13 976 70	Closed - Do. -	Closed in April and June, 1844. do do do -	Moneys advanced since March 3, 1817.		
3623	Blaney, George - Same -	Fort at Oak island - Cape Fear river -	130 43 1,684 09	Do. - Do. -	Closed in January, 1847 do do -	Do Do	do do	do. do.
4932	Bache, Hartman -	Crow shoal -	300 38	\$235 73	Reduced in September, 1845	Do	do	do.
5014	Same - Same -	Harbor of Chester - Harbor of N. Brunswick -	78 61 49 77	5 10 35 12	Reduced in January, 1844 Reduced in May, 1845 -	Do Do	do do	do. do.
5696	Bullock, E. D. -	Quartermaster's department -	263 84	166 09	Reduced in May, 1846 -	Do	do	do.
3511	Carter, L. F. -	Subsistence -	5,604 05	5,304 05	Reduced in April, 1846	Do	do	do.
4472	Collins, C. O. -	Hostilities of Seminoles -	12,190 62	7,748 37	Reduced in April, 1845	Do	do	do.
4822	Clark, M. M. -	Drafts lying over -	911 33	Closed -	Closed in April, 1844 -	Do	do	do.
4317	Dallam, J. B. -	Hire of mechanics -	65 19	Do. -	Closed in April, 1846 -	Do	do	do.
5026	Davis, J. P. -	Drafts lying over -	22,797 75	4,526 96	Reduced in May, 1845 -	Do	do	do.
4438	Gaines, George S. -	Pension act March 18, 1818 -	1,213 56	Closed -	Closed in June, 1845 -	Do	do	do.
4193	Gentry, Richard -	Preventing and suppressing Indian hostilities -	1,000 00	Account'd for	Acc'ted for in Feb. & April, 1845	Do	do	do.
4794	Graham, James D. -	Protection of northern frontier -	80 70	Closed -	Closed in July, 1845 -	Do	do	do.
4889	Graham, Campbell -	Survey of Yellow river -	45 49	Do. -	Closed in June, 1845 -	Do	do	do.

LIST—Continued.

No.	Names.	Appropriation.	Indebtedness when dropped.	Present condition.	Remarks.
DROPPED IN 1842—Continued.					
5167	Huske, John	Invalid pensions	\$1,668 51	Closed	Closed by subsequent credits, and is disbursing. Moneys advanced since March 3, 1817.
2759	Lay, John O.	Subsistence	3,877 30	\$2,774 93	Reported last year as having been reduced to \$2,782 86 in April, 1844. Further reduced December, 1845, to \$2,774 93.
5677	Lindsay, George F.	Hostilities Creek Indians.	300 00	Closed	Closed in March, 1846
3270	President of the United States Branch Bank at Philadelphia.	Invalid pensions	264 00	Closed	Closed in October, 1845
	Same	Pension act March 18, 1818.	712 08	\$204 99	Reduced in October, 1845
3398	President of the United States Branch Bank at Cincinnati, Ohio.	Pension act March 18, 1818.	5,571 48	4,490 08	Do do
	Same	Pens. act June 7, 1832	460 11	244 84	Do do
	Same	Invalid pensions	1,384 57	1,182 87	Do do
4333	President of the United States Branch Bank at New York city.	Invalid pensions	1,648 20	937 68	Do do
	Same	Pens. act Mar. 18, 1818	6,656 91	4,867 33	Do do
3594	President of the United States Branch Bank at St. Louis.	Invalid pensions	154 00	Closed	Closed in December, 1845
	Same	Pension act March 18, 1818.	336 00	Closed	Do do

	Same	-	Pension act June 7, 1832.	1,030 26	\$17 15	Reduced in December, 1845	-	Do	do	do.	
3656	Schley, Wm., gov- ernor of Georgia.	-	Preventing, &c., In- dian hostilities.	5,011 21	Closed	-	Closed in January, 1846	-	Do	do	do.
	Same	-	Subsistence	495 92	Closed	-	Do	do	Do	do	do.
3171	Smith T. F.	-	Military road from Mississippi to Red river.	550 00	\$24 75	Reduced in July, 1846	-	Do	do	do.	do.
3950	De Russy, R. E.	-	Miscellaneous & con- tingent expenses.	2,227 71	1,887 48	Reduced in July, 1844. There is at his credit, on account of "increase of library," \$153 82, and "models for drawing de- partment" \$288 70; making \$442 52 as an offset to the other balances at his debit when last reported.			Do	do	do.

DROPPED IN 1844.

4512	Burnett, J. R. D.	-	Miscellaneous & contingent charges.	\$47 26	Closed	-	Closed in June, 1846	-	Moneys advanced since March 3, 1817.		
4277	Johnston, J. E.	-	Protection northern frontier.	89 50	Closed	-	Closed in March, 1846	-	Do	do	do.
4318	Thigpin, J. L.	-	Preventing and suppressing Indian hostilities.	300 00	\$284 85	Reduced in September, 1846	-	Do	do	do.	
	Same	-	Subsistence	300 00	Account'd for	Accounted for in September, 1846	-	Do	do	do.	

DROPPED IN 1845.

4456	Foster, Thomas	-	Dunkirk harbor	-	\$316 07	Closed	-	Closed in November, 1846	-	Moneys advanced since March 3, 1817.	
4258	Watson, George	-	Preventing and sup- pressing Indian hos- tilities.	-	12, 410 73	\$12, 350 76		Reduced in April, 1846	-	Do	do do.
	Same	-	Subsistence	-	4, 071 68	3, 985 75		Do do	- -	Do	do do.

Abstract of balances remaining on the books of the Fourth Auditor of the Treasury, due from individuals for more than three years prior to September 30, 1846.

34

No.	Names.	Rank or capacity.	Residence.	Amount.	Remarks.
1	James Anderson -	Former passed mid'n	Unknown -	\$30 00	Never reported for suit.
2	Michael W. Ash -	Navy pension agent	Philadelphia -	915 95	Do
3	G. C. Ashton -	Lieutenant -	Unknown -	193 10	Do
4	John Ball -	Acting boatswain -	Do -	122 05	Do
5	George W. Beall -	Captain's clerk -	Maryland -	83 51	Do
6	C. R. Broome -	Paymaster marine c.	Washington -	1,914 03	Defendant dead; debt in process of collection. Considerable payments have been made, and the whole will, it is believed, be eventually paid.
7	Amos Binney -	Navy agent -	Boston -	70,562 07	See House document No. 198, 3d session 27th Congress, page 69. No additional remark.
8	James Brooks -	Purser -	Virginia -	57,396 91	See House document No. 145, 2d session 28th Congress, page 32. No additional remark since last year.
9	William Boerum -	Commander -	New York -	2,126 41	Never reported for suit.
10	C. W. Bennet -	Midshipman -	New York -	140 96	Do
11	J. W. Bronaugh -	Contractor -	District of Columbia	11,341 53	See House doc. No. 145, 2d session 28th Congress, page 34, for an explanatory statement of this case. Since my last remarks the sum of \$7,553 90 has been collected; but little more is expected.
12	A. S. Campbell -	Lieutenant -	Norfolk, Virginia -	404 00	Principal dead and no administration obtained. See House document No. 145, 2d session 28th Congress.
13	J. H. Clarke -	Purser -	New York -	800 00	Never reported for suit.
14	Josiah Colston -	Do -	Washington, D. C.	-	Judgment against the principal May 19, 1845, in the eastern district of Virginia, for \$33,668 83. Defendant reported insolvent. Suit in chancery commenced 9th September, 1845, to set aside a deed of trust on property estimated to be worth \$500, executed by defendant for the benefit of his wife and children, which is still pending.
15	Alexander Claxton -	Captain -	-	149 72	Never reported for suit.
16	R. M. Desha -	Paymaster marine c.	Do -	120,351 32	See House document No. 224, 29th Congress 1st session, page 50.
17	Elijah Devoe -	Captain's clerk -	-	37 41	Never reported for suit.
18	Thomas Eastin, (old bond.)	Navy agent -	Pensacola -	29,606 04	{ Judgment rendered against the principal May 9, 1845, for \$20,496 17 debt and \$11 42 costs. Execution issued 20th June, 1845; returned "no property found." The defendant hopelessly insolvent, and has removed to the State of Alabama. Suit still pending against the sureties.
19	Thos. Eastin, (new bond.)	Do -	-	3,109 28	

Doc. No. 123.

20	John B. Fanning	Purser	Boston	1,220 21	The principal died insolvent. His representatives and sureties were sued in 1839. An act of Congress was passed for the relief of his sureties July 27, 1842, and nothing is expected to be realized from the suit.
21	Hiram Gansevoort	Lieutenant	Albany, New York	22 00	Never reported for suit.
22	Charles Gordon	Captain	Chestertown, Md.	2,107 75	Principal dead Judgment at March term, 1825, against Joseph A. Gordon, administrator. The district attorney reports, under date 22d August, 1840, that the administrator has paid all the money he ever received from the estate, and that nothing more was expected from this claim.
23	C. H. Goldsborough	Acting purser	Cambridge, Md.	1,365 15	Dead. The district attorney reports, under date of 19th November, 1844, that he believes nothing more can be realized from this case, the whole estate having been exhausted, and the United States alone receiving the available assets.
24	Hezekiah Granger	Midshipman	Manlius, New York	126 64	Suit ordered 29th June, 1840. Process returned by the marshal "non est inventus." No information has been obtained as to his place of residence.
25	Isaac Garretson	Purser	Virginia	1,392 14	Principal dead. Suit revived against the administrator de bonis non, and still pending, having been continued by consent.
26	J. T. Harrison	Captain's clerk	-	8 12	Never reported for suit.
27	Michael W. Hogan	Navy agent	Valparaiso	2,849 05	This suit was tried at May term, 1845, and resulted in a verdict in favor of defendant for \$22,539 24.
28	Jos. L. Kuhn	Paymaster marine c.	Washington, D. C.	23,122 87	Judgment rendered at November term, 1834, for \$10,373 and costs. Defendant shortly after died, and his estate was sold under a deed of trust for \$2,000; and the district attorney reported, December 5, 1842, that he had no hope of securing any thing further by legal proceedings.
29	Miles King	Navy agent	Norfolk, Virginia	1,601 88	The district attorney reported, April 15, 1844, that judgment was rendered in favor of the defendant upon the report of the commissioner (Redin) to whom the accounts had been referred by order of the court.
30	Elias Kane	Navy pension agent	Washington, D. C.	1,119 50	Suit ordered 16th April, 1843, and the district attorney instructed to prosecute it with vigor. These instructions repeated November 15, 1845. No judgment has yet been obtained.
31	Benjamin L. Lear	Prize agent	Do	1,029 99	Suit still pending. Under an agreement with the administrator the debt is in process of collection, and will soon be finally extinguished. See House document No. 224, 1st session 29th Congress, page 51.
32	Tobias Lear	Consul	Do	2,990 71	This suit abated at November term, 1833, by the death of Benjamin L. Lear, the administrator. The district attorney reports that nothing further has been done in the case, there being no administrator de bonis non.

ABSTRACT—Continued.

36

Doc. No. 123.

No.	Names.	Rank or capacity.	Residence.	Amount.	Remarks.
33	G. D. Lemoine	Midshipman	-	\$19 54	Never reported for suit.
34	N. Levy	Consul	St. Thomas	6 61	Do
35	Samuel Maffitt	Purser	Georgetown, D. C.	4,241 59	Same as last year. See House document No. 145, 2d session 28th Congress, page 38.
36	William McMurtrie	Do	Burlington, N. J.	13,444 25	Judgment rendered in this case against Jno. B. Black and James Sterling, administrators of McMurtrie, for the penalty of the bond, which will cover all assets in the hands of administrators. On the 22d November, 1844, the district attorney enclosed evidence of deposit of \$4,124 27 on account of this judgment, and on 2d December, 1845, the further sum of \$423 16. But little more is expected.
37	H. McMurtrie	Captain's clerk	-	38 44	Never reported for suit.
38	E. W. Moore	Lieutenant	Alexandria, D. C.	406 11	Same as last year. See House document No. 145, 2d session 28th Congress, page 40.
39	Mervine P. Mix	Commander	New York	49 36	Never reported for suit.
40	D. T. Patterson	Captain	Washington, D. C.	365 56	Do.
41	Daniel Pierce	Acting boatswain	-	117 76	Do.
42	David Porter	Captain	-	1,124 44	Do.
43	Sidney Porter	Carpenter	-	61 75	Do.
44	Robert B. Randolph	Lieut. and act. purser	Richmond, Va.	25,097 83	This case still pending undecided.
45	Michael Reynolds	Capt. marine corps	New Orleans	2,167 48	Suit still pending.
46	J. C. Richardson	Midshipman	-	60 00	Never reported for suit.
47	Alexander Russell	Gunner	-	125 73	Do.
49	James Simpson	Boatswain	-	30 00	Do.
50	Charles Sisson	Gunner	-	96 01	Do.
51	Thomas H. Stevens	Captain	Washington, D. C.	50 25	Do.
52	Samuel Sanderson	-	-	1,016 00	Suit still pending.
53	P. W. Snow	Consul	Canton	759 57	Never reported for suit.
54	J. N. Todd	Navy pension agent	Boston	91 92	Do.
55	George A. Thomas	Captain's clerk	-	160 20	Suit was ordered in New York, and process returned "non est." The Second Comptroller advises that the defendant's residence is not known.
56	John B. Timberlake	Purser	Washington, D. C.	14,324 59	The district attorney, on the 8th June, 1839, advised that he had not issued process against the representatives of Timberlake, or the principal, or William O'Neale, (one of the sureties,) having found,

57	Charles B. Tutt	- Navy agent *	- Pensacola -	1,532 78
58	Charles C. Tupper	- Capt. marine corps	- Westfield, N. Y. -	121 73
59	Thomas Tyler	- Boatswain -	- - -	45 00
60	Charles Wade	- Gunner -	- - -	165 00
61	George S. Wise	- Purser -	- New York -	25,775 15
62	M. T. Woolsey	- Captain -	- Whitestown -	14,935 17
63	Benjamin T. Wilson	- Midshipman	- Bladensburg, Md. -	106 66
64	E. S. Whelen	- Acting purser	- Philadelphia -	455 10
65	H. P. T. Word	- Passed midshipman	- Do -	155 26
66	E. J. Weed	- Q'rmaster mar. corps	- Washington, D. C. -	5,731 10
67	R. C. Yates	- Naval storekeeper at Rio de Janeiro.	- - -	1,331 46
68	Thos. W. Waldron	- Naval storekeeper at Hong Kong.	- - -	500 00
69	J. P. Grundy	- U. S. dist. att'y for the middle district of Tennessee.	- - -	244 96

on examination of the records of the orphans' court, that no administration had been granted on either estate; from which he inferred that they died insolvent. Suit was instituted against William J. McCormick, (one of the sureties,) and is now pending against his administrator, &c.

See House doc. No. 154, 2d sess. 23th Cong., p. 44. On the 16th January, 1845, the district attorney transmitted a copy of a decree of the court in an amicable suit relative to the disposal of the British indemnity fund; and on the 19th April, 1845, the Secretary of State enclosed a certificate of deposit in the Bank of the Metropolis to the credit of the Treasurer of the United States, for \$2,533 33, which was on the same day enclosed to the Second Comptroller, with request to credit the account of Mr. Tutt.

Never reported for suit.

Do.

Do.

The district attorney reports that in this case alias and pluries writs have been issued, and the most diligent inquiries have been made for the representatives and sureties, but without success.

The claim in this case was \$29,459 29; for the recovery of which a bill in chancery was filed against the heirs and representatives. Judgment October 21, 1839. Mortgage foreclosed February 26, 1825, for \$15,520 13. There is very little prospect of ever making any of the money due. The property decreed to be sold under the mortgage was sold the 12th February, 1840, and bought in by the district attorney of the United States for \$331; and it is probable that enough may be realized to pay the costs of this suit.

Never reported for suit.

Suit was instituted at March term, 1839; and in September following the district attorney reported that the party was not found. Since which no information has been received at this office.

Never reported for suit.

Do.

Do.

Do.

Suit ordered 31st August, 1841. Judgment confessed on the 13th April, 1842, for the amount claimed—\$244 96, and \$12 54 costs. Execution placed in the hands of the marshal 22d April, 1842. Returned on the 2d Tuesday in October, 1842, "no property." Per marshal's report, 21st December, 1842.

ABSTRACT—Continued.

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No.	Names.	Rank or capacity.	Residence.	Amount.	Remarks.
70	Samuel Colt	-	New York	\$22,550 62	Never reported for suit.
71	Theodore Paine	Acting purser	-	200 00	Do.
72	R. O. Glover	Do	-	1,250 40	Do.
73	Leonard Jarvis	Navy pension agent	Boston	543 93	In the action for money had and received as navy pension agent, to recover \$543 93, a verdict was rendered for the defendant. Per district attorney's report, 4th June, 1846.
74	Thomas G. Morgan	Do	New Orleans	340 00	Never reported for suit.
75	W. P. Furniss & Co.	Navy agents	St. Thomas	2,472 82	Do.
76	D. Fauntleroy, (old bond.)	Purser	-	3,198 25	Suit commenced against principal and sureties the 14th September, 1844. Continued at May term of the circuit court, 1845. Still pending. Per clerk and district attorney's reports of the 9th June, 1846.
77	J. N. Todd, (old bond)	Do	Boston	750 13	Suit was ordered on the 23d December, 1845. On the 19th June, 1846, the district attorney was reminded of the transmission of the documents, &c., in December last, for the purpose of bringing suit, and that no reply had been received at this office. On the 22d June, 1846, the district attorney reports that suit has been instituted. When the return day arrives, he will be better enabled to inform the office what action has been taken by the marshal, and what property has been attached.
78	Alexander Russell	Captain	Washington, D. C.	1,016 00	
79	James Simpson	Quartermaster	Washington, D. C.	750 57	
80	Charles Simon	Quartermaster	Washington, D. C.	1,232 180	
81	Thomas H. Stevens	Captain	Washington, D. C.	14,331 20	
82	Samuel Anderson	Captain	Washington, D. C.		
83	T. W. Snow	Civil	Washington, D. C.		
84	N. W. Snow	Civil	Washington, D. C.		
85	John H. Timberlake	Purser	Washington, D. C.		

Doc. No. 123.

TREASURY DEPARTMENT,
Register's Office, December 21, 1846.

SIR: You will receive herewith the following statements of balances remaining unpaid on the 30th September, last by officers of government and others, and which accrued prior to the 1st October, 1843, viz—

Of balances on the books of receipts and expenditures—
balances due by officers of the customs.

balances due by receivers of public moneys on account of the sales of lands.

I am, respectfully, your obedient servant,

R. H. GILLET.

J. W. McCULLOH, Esq., *Comptroller*.

No.	Balance Due	St. Mark's	Amount	Yours	Comptroller's Counter
10	ROBERT COOPER	MALTINGTON	100' 511' 13		
11	JOHN H. HOBBS	LEWISBURG	2' 590' 39		
12	FRANCIS STEVENSON	NEWARK	2' 352' 13		
13	CHRISTOPHER D. DUFFY	NEWARK	1' 210' 13		
14	JOHN DUFFY	LEWISBURG	2' 312' 27		
15	JOHN DUFFY	LEWISBURG	13' 882' 32		
16	JOHN DUFFY	NEWARK	2' 356' 13		
17	JOHN DUFFY	NEWARK	2' 312' 27		
18	JOHN DUFFY	NEWARK	2' 312' 27		
19	JOHN DUFFY	NEWARK	2' 312' 27		
20	JOHN DUFFY	NEWARK	2' 312' 27		
21	JOHN DUFFY	NEWARK	2' 312' 27		
22	JOHN DUFFY	NEWARK	2' 312' 27		
23	JOHN DUFFY	NEWARK	2' 312' 27		
24	JOHN DUFFY	NEWARK	2' 312' 27		
25	JOHN DUFFY	NEWARK	2' 312' 27		
26	JOHN DUFFY	NEWARK	2' 312' 27		
27	JOHN DUFFY	NEWARK	2' 312' 27		
28	JOHN DUFFY	NEWARK	2' 312' 27		
29	JOHN DUFFY	NEWARK	2' 312' 27		
30	JOHN DUFFY	NEWARK	2' 312' 27		
31	JOHN DUFFY	NEWARK	2' 312' 27		
32	JOHN DUFFY	NEWARK	2' 312' 27		
33	JOHN DUFFY	NEWARK	2' 312' 27		
34	JOHN DUFFY	NEWARK	2' 312' 27		
35	JOHN DUFFY	NEWARK	2' 312' 27		
36	JOHN DUFFY	NEWARK	2' 312' 27		
37	JOHN DUFFY	NEWARK	2' 312' 27		
38	JOHN DUFFY	NEWARK	2' 312' 27		
39	JOHN DUFFY	NEWARK	2' 312' 27		
40	JOHN DUFFY	NEWARK	2' 312' 27		

Statement of balances remaining on the books of the Receiver of the Treasury, the 30th September, 1846.

Statement of balances remaining on the books of the Register of the Treasury, due from collectors, for more than three years prior to the 30th September, 1846.

No.	Collectors.	Districts.	Amount.	Comptroller's remarks.	Remarks of the Solicitor.
1	Samuel A. Morse	Passamaquoddy -	\$182 00	Reported for suit	This suit was tried at December term, 1844, of the circuit court of the United States for the district of Maine, and resulted in a verdict.
2	Samuel Swartwout	New York -	1,205,035 60	Do -	Same as last year. (Vide House document No. 145, 2d session 28th Congress.)
3	Jesse Hoyt -	Do -	248,871 86	Do -	Judgment was rendered in this case against Jesse Hoyt, principal, May 17, 1843, for \$220,837 86 debt, and \$245 53 costs. Execution was issued, and returned the 17th of June, 1843, "nulla bona." Suits are now pending against his trustee and sureties.
4	William M. Price, district attorney.	Do -	76,298 85	Do -	Same as last year. (Vide House document No. 145, 2d session 28th Congress.)
5	David B. McNeal	Champlain -	327 36	Do -	Judgment obtained January term, 1845, for \$427 34 and costs. Fi. fa. issued, and returned by the marshal "nulla bona," May 26, 1845.
6	Pierre A. Barker -	Buffalo -	3,369 75	Do -	Same as last year. (Vide House document No. 145, 2d session 28th Congress.)
7	John Clarke -	Pittsburg -	4,804 88	Do -	Judgment at November term, 1841, against Thomas Dunlop, surety, for \$7,466 40, with interest from the 7th December, 1841, and costs. Motion made by defendant to open the judgment. Rule made to show cause why it should not be done, and continued ever since on affidavit of defendant, alleging the absence of material witnesses.
8	James Robertson -	Petersburg -	13,885 35	Do -	Same as last year. (Vide House document No. 145, 2d session 28th Congress.)
9	Charles D. McIndoe.	Do -	5,910 13	Do -	Judgment has been obtained against A. B. Spooner, trustee, &c., for the full amount of this debt. A large proportion of it has been collected during the past year, and property sold amply sufficient to secure the payment of the balance. Bonds have been taken, payable in one and two years from the 14th of October, 1845.
10	Robert Cochran -	Wilmington -	102,817 08	Do -	Same as last year. (Vide House document No. 145, 2d session 28th Congress.)

11	Ambrose Crane -	St. Mark's -	2,456 27	Do -	Tried 21st February, 1845, in the middle district of Florida, and judgment rendered against Martha Macon, administratrix of Arthur Macon, surety for \$700 37. Appeal prayed by defendant, and granted: per district attorney's report, 20th October, 1845.
12	John H. Holland, late marshal.	Louisiana -	5,990 39	- - -	Same as last year. (Vide House document No. 145, 2d session 28th Congress.)
13	James Stockman -	Natchez -	3,523 12	Reported for suit -	Same. (Vide same document.)
14	George W. Owen -	Mobile -	2,510 26	Do -	Same. (Vide same document.)
15	Ben. J. Harrison -	Louisville -	1,313 27	Do -	Same. (Vide same document.)
16	Nathan Ranney -	St. Louis -	1,486 70	Accounts in course of settlement.	
17	Robert S. Smith -	New Bedford -	1,966 43	Reported for suit -	Suit ordered 24th July, 1845, and still pending.
18	Noah A. Phelps -	Middletown -	2,817 14	Do -	At May term, 1846, the defendants paid into court the sum of \$2,000. The suit was tried, and resulted in a special verdict in favor of the defendants. From this decision the district attorney has been instructed to appeal.
19	David H. Schenck -	Perth Amboy -	254 67	In course of settlement.	
21	Robert H. Kerr -	Pittsburg -	253 49	Has been requested to pay over this balance.	
22	Henry Whiteley -	Delaware -	451 43	Do do.	
23	George Forbes -	Wheeling -	*439 01	Do.	
25	Jacob P. De Forrest -	St. Louis -	23 31	Do.	
26	J. B. Warren -	Cincinnati -	23 24	Do.	
28	John B. Hogan -	Mobile -	9,351 20	Reported for suit -	Suit instituted January 9, 1844. It was continued at the instance of the defendant until May, 1845, when the district attorney reported his death. Suit revived against his executors, and is still pending. The district attorney, by letter dated February 3, 1847, states that principal and sureties are said to be insolvent.

* Balance due to him under another bond, \$279 14.

List of balances due by receivers who were out of office three years prior to September 30, 1846.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks of the Solicitor of the Treasury.
1	J. C. S. Harrison -	Vincennes, Indiana -	\$9,253 08	Payment suspended by act of March 2, 1831.	By an act of Congress dated March 2, 1831, for the relief of Mrs. Clarissa B. Harrison, she is allowed eighteen years within which to pay this debt, without interest. She [offered to secure] it by mortgage on real estate, which has been done.
2	Israel T. Canby -	Crawfordsville, Ia. -	33,897 59	Reported for suit June 29, 1832	Distress warrants have been issued against the principal and his sureties in different States for the full amount of this debt. Property of the parties (reported to be sufficient to satisfy the whole debt) has been levied or transferred to the United States. Sales of real estate have been made to a considerable amount, and notes taken payable in one, two, and three years. These have become due, and the district attorney has been instructed to collect them as soon as the law will allow. Suits have been brought and judgments obtained on many of them, and executions ordered.
3	James T. Pollock -	Do -	6,051 95	Reported for suit April 4, 1838	Same as last year. (Vide House Doc. No. 224.)
4	Marks Crume -	Do -	708 04	Balance due United States, per report passed June 27, 1843. Transcript requested, and now in preparation for suit.	
5	Charles M. Taylor -	Jeffersonville, Ia. -	829 88	Reported for suit Oct. 3, 1825 -	Do do
6	A. P. Hays -	Do -	3,964 42	Reported for suit July 15, 1830	Do do
7	Douglas W. Sloan -	Do -	266 03	Reported for suit Oct. 20, 1843	Suit ordered October 24, 1843. No judgment yet reported.
8	James W. Borden -	Fort Wayne, Ia. -	84 26	Reported for suit Feb. 25, 1842	{ Suit ordered March 11, 1842. Judgment obtained November term, 1842, for \$2,457 90, since which time the sum of \$750 has been collected, and the debt reduced to \$1,817 92.
	Do -	Do -	1,733 66	Do do	
9	Abner McCarty -	Indianapolis, Ia. -	137 38	Reported for suit Jan. 10, 1837	This balance has been collected and paid into court in bank paper, and remains in the hands of the clerk, subject to future disposal.
10	John W. Leman -	Laporte, Ia. -	123 81	Balance due United States, per report passed 15th Feb., 1843, and the Treasurer requested to draw for the balance.	Never reported for suit.

11	John Taylor	-	Springfield, Ill.	-	994 43	October 12, 1843. Ordered to deposit; in preparation for suit.
	Do	-	Do	-	2,382 31	October 12, 1843. Ordered to deposit; in preparation for suit.
12	William Linn	-	Vandalia, Ill.	-	55,962 06	Reported for suit Mar. 13, 1838
13	Edward Humphreys	-	Kaskaskia, Ill.	-	187 08	October 12, 1843. Ordered to deposit; in preparation for suit.
14	Benj. T. Edwards	-	Edwardsville, Ill.	-	1,552 51	Reported for suit May 8, 1838 -
15	Edmund D. Taylor	-	Chicago, Ill.	-	2,580 71	Reported for suit July 16, 1839
16	Eli S. Prescott	-	Do	-	517 42	Reported for suit April 29, 1842
17	Alex. M. Jenkins	-	Edwardsville, Ill.	-	123 00	Reported for suit Jan. 24, 1839
18	Samuel Crawford	-	Kaskaska, Ill.	-	907 86	
	Balance due to him on one account				77 57	
19	Edw. H. Haddock	-	Chicago, Ill.	-	830 29	In preparation for suit.
					227 67	Balance due United States, per report dated 13th March, 1845.
20	John P. Campbell	-	Springfield, Mo.	-	399 20	In preparation for suit.
	Do	-	Do	-	219 82	Transcripts ordered for suit.
21	Abraham Bird	-	Palmyra, Mo.	-	211 11	Do do
						Reported for suit Nov. 21, 1839
22	N. R. Smith	-	Springfield, Mo.	-	97 10	In preparation for suit.
	Do	-	Do	-	96 40	Balance due U. S. 26th Sept., 1843. In preparation for suit.
23	John H. Owen	-	St. Stephen's, Ala.	-	41,940 25	Reported for suit Jan. 11, 1838
24	Uriah G. Mitchell	-	Cahaba, Ala.	-	8,849 57	Reported for suit Sept. 20, 1827
25	Le Roy Pope, trustee of John Brahan, late receiver.	-	Do	-	14,583 34	Reported for suit Nov. 20, 1839
26	George W. Gayle, U. S. district attorney southern dist. Ala.	-	Sparta, Ala.	-	2,006 71	Reported for suit Nov. 22, 1844
27	R. H. Sterling	-	Chocchuma, Miss.	-	2,993 28	Reported for suit May 4, 1838

Same as last year. (Vide House Doc. No. 224.)

Do do
Do do
Do do

Suit ordered February 14, 1839, for \$1,104 09; since which time payments have been made reducing the balance due to \$123, for which suit is still pending.

(Vide House Doc. No. 224.)
Same as last year, (vide House Doc. No. 224.)
Judgment has been obtained in this case, and execution returned by the marshal "satisfied."

Judgment has been obtained in this case, and execution returned by the marshal "satisfied."

Same as last year. (Vide House Doc. No. 224.)
Same as last year, (vide House Doc. No. 224.) with the addition that the further sum of \$1,800 has been paid into the treasury.

This debt secured by judgment and levy upon real estate. During the last year \$4,000 has been paid, and the balance in the course of collection.

Judgment has been obtained in this case, and execution returned by the marshal April 26, 1846, "no property found."

Judgment has been obtained in this case for \$12,118 18, and the sum of \$11,766 07 has been collected. Further credits are claimed and now under examination for allowance, under the principle settled in the case of the U. S. vs. Dixon by the Supreme Court of the U. S.

LIST OF BALANCES—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
28	Alfred W. McDaniel	Washington, Miss.	\$4,404 89	Reported for suit Aug. 8, 1833	Same as last year. (Vide House Doc. No. 224.)
29	J. A. Girault	Grenada, Miss.	5,662 99	Reported for suit	} Suit ordered October 9, 1843; since which time it has been continued from term to term, on affidavit of the defendants.
	Do	Do	8,952 37	Do	
	Do	Do	10,878 01	Do	
30	Samuel T. Scott	Jackson, Mississippi	7,873 85	Reported for suit Mar. 20, 1838	} Same as last year. (Vide House Doc. No. 224, p. 15.)
	Samuel T. Scott	Choctaw school	300 00	Do do	
31	Hanson Asbury	Augusta, Mississippi	132 00	Reported for suit Jan. 13, 1836	Same as last year. (Vide House Doc. No. 224, p. 16.)
32	G. Holliman	Do do	5,566 35	Reported for suit Mar. 27, 1839	Do do
33	W. P. Harris	Columbus do	100,117 40	Reported for suit Sept. 23, 1836	Same as last year. (Vide House Doc. No. 224, p. 18.)
34	G. D. Boyd	Do do	50,977 29	Reported for suit Mar. 13, 1838	Do do
35	James C. Dickson	Choctaw school fund	559 30	Reported for suit June 23, 1834	Same as last year. (Vide House Doc. No. 224, p. 20.)
36	Samuel W. Dickson	Choctaw, Mississippi	1,158 45	Reported for suit May 28, 1838	} Same as last year. (Vide House Doc. No. 224, p. 20.)
37	Samuel W. Dickson	Choctaw school fund	898 57	Do do	
38	G. B. Dameron	Choctaw school fund	344 33	Reported for suit Sept. 26, 1838	} Same as last year. (Vide House Doc. No. 224, p. 20.)
	G. B. Dameron	Choctaw, Mississippi	22,523 09	Do do	
39	G. B. Crutcher	Do do	1,706 64	Reported for suit Jan. 18, 1838	Judgment obtained at May term, 1838; balance reduced in May, 1841, to \$3,222 40. Since then a payment has been made to the amount of \$3,498 09.
40	Wm. S. Crawley	Augusta, Mississippi	231 66	Balance due United States September 26, 1842, and reported thereon that he may be drawn on by the Treasurer for the balance. In preparation for suit.	
41	Solomon Clarke	Pontotoc, Mississippi	6,590 51	In this case the question is presented as to a credit to be allowed, which will pay up the balance due, and waiting for a decision to be had thereon.	
42	Morrice Cannon	New Orleans, La.	1,259 58	Reported for suit Feb. 1, 1839	Suit instituted 2d February, 1839; tried April 15, 1839, and judgment rendered for the defendant.
43	Richard M. Carter	Do	80,210 22	Reported for suit April 12, 1839	Same as last year. (Vide House Doc. No. 224, p. 21.)
44	William Garard	Opelousas, Louisiana	27,230 57	Reported for suit Dec. 1, 1825	Same as last year. (Vide House Doc. No. 224, p. 23.)
45	Luke Leccossier	Do do	589 34	Reported for suit Sept. 13, 1825	Same as last year. (Vide House Doc. No. 224, p. 24.)
46	John L. Daniel	Do do	5,177 54	Reported for suit Aug. 2, 1838	Do do

47	Benjamin R. Gantt -	Do do -	21,605 97	Reported for suit Janury 6, 1843	Judgment rendered March term, 1846, for \$21,605 97 with interest from 1st January, 1845.
48	Joseph Friend -	Ouachita, Louisiana	2,551 91	Reported for suit Oct. 9, 1837 -	Same as last year. (Vide House Doc. No. 224, p. 24.)
49	Ransom Easton -	Do do -	10,365 93	Reported for suit Mar 27, 1840	Same as last year. (Vide House Doc. No. 224, p. 25.)
50	Benoits Laurents -	Natchitoches, do -	33,128 44	Reported for suit Jan. 9, 1843 -	Suit instituted 4th May, 1843, in the western district of Louisiana. Judgment rendered January 13, 1846, for \$33,128 44, with interest from 4th February, 1841. District attorney instructed to collect it with all promptness.
51	Paris Childress -	Greensburg, do -	16,136 04	Reported for suit April 29, 1838	Same as last year. (Vide House Doc. No. 224, p. 25)
52	Alger'n Sidney Lewis	New Orleans, do -	824 69	28th June, 1845, directed him to pay up balance. In preparation for suit.	
53	George M. Smith -	Opelousas, do -	296 18	28th June, 1845, directed the administrator to deposite the balance due.	
54	A. G. Penn -	Helena, Arkansas -	165 84	Reported for suit Feb. 2, 1840 -	Same as last year. (Vide House Doc. No. 224, p. 25.)
55	Littlebury Hawkins	Do do -	99,053 83	Reported for suit July 29, 1836	Same as last year. (Vide House Doc. No. 224, p. 26.)
56	Davis Thompson -	Do do -	18,339 71	Reported for suit July 12, 1839	Same as last year. (Vide House Doc. No. 224, p. 27.)
57	Caleb S. Manley -	Batesville, Ark. -	800 17	In preparation for suit.	
58	A. W. Lyon -	Do -	447 54	This sum was deposited with D. J. Chapman, receiver at Batesville, Arkansas, who should be charged with the amount, and thus close the accounts of Mr. Lyon.	
59	Wm. C. Scott, U. S. dist. attorney.	Arkansas -	1,449 65	Reported for suit Aug. 28, 1841	Judgment obtained May 7, 1842, and execution returned by the marshal "notoriously insolvent," and nothing can be made."
60	Thomas C. Sheldon	Monroe, Mich. -	1,772 29	Transcripts ordered, but suit suspended—a bill for his relief being now before Congress.	
61	Thomas Lee -	Green Bay, Wis. -	7,848 37	Reported for suit Dec. 23, 1839	Same as last year. (Vide House Doc. No. 224, p. 28.)
62	L. T. Pease -	Do -	45 20	Transcripts ordered for suit.	
63	L. C. Howell -	Johnson C. H., Ark.	436 49	Reported for suit - -	Do do.
64	L. C. Howell -	Do -	1,641 65	Reported for suit Oct. 9, 1843	Do do.
65	Allen Hutchins -	Ionia, Mich. -	17,379 30	Reported for suit Mar. 10, 1838	Do do.
66	Wm. A. Richmond	Do -	1,687 24	} Reported for suit June 4, 1844	Same as last year. (Vide House Doc. No. 224, p. 29.)
67	Wm. A. Richmond	Do -	1,453 03		
67	John C. C elland -	St. Augustine, Fla. -	11,022 80	Reported for suit April 1, 1840	Do do.
68	R. K. Call -	Tallahassee, Fla. -	5,060 13	Reported for suit Feb. 2, 1840	Do do.

LIST OF BALANCES—Continued.

No.	Names of receivers.	Land district.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor of the Treasury.
69	William Edmonson	Pontotoc, Miss.	\$2,031 99	Transcripts furnished, but suit suspended for want of certain papers necessary to sustain an action.	
70	B. F. Linton, U. S. dist. attorney.	- - -	7,900 00	Reported for suit April 25, 1843	Suit still pending.
71	L. Sanders, jr., U. S. dist. attorney.	- - -	1,267 88	Reported for suit Nov. 12, 1839	Same as last year. (Vide House Doc. No. 224, p. 30.)
72	Augustus Jones, U. S. marshal.	- - -	316 59	Reported for suit June 8, 1841	Judgment rendered April 7, 1842, for \$470 83. \$163 24 paid into the treasury, and execution for the balance levied on real estate.
73	William Blackburn -	Lima, Ohio -	1,099 92	In preparation for suit.	
	William Blackburn -	Do -	2,184 81	Do.	
74	John Caldwell	Bucyrus, Ohio	19 64	September 6, 1842, advised of adjustment of his account, and directed to deposite balance.	
22	Timothy Hawkins	Do	83,028 83		
23	George M. Smith	Oregonia, go	338 18		
24	Salomon Clarke	Pontotoc, Mississippi	6,580 41		
25	Victor, Jr., General	New Orleans, go	851 42		
26	Barth C. Smith	Greenland, go	10,132 04		
27	Martha Cannon	New Orleans, La.	1,253 55		
28	Thomas P. Smith	Northwestern go	38,153 44		
29	Thomas P. Smith	Do	16,802 83		
30	Joseph Smith	Ontario, go	8,921 01		
31	William H. Smith	Do	51,602 81		

APPROPRIATIONS—NEW OFFICES, &c.

REPORT

OF THE

CLERK OF THE HOUSE OF REPRESENTATIVES U. S.

IN OBEEDIENCE TO THE

The act to authorize the appointment of additional paymasters, and for other purposes, passed July 3, 1836.

APRIL 13, 1837.

OFFICE OF THE CLERK OF THE HOUSE OF REPRESENTATIVES U. S.

APRIL 12, 1837.

In obedience to the 5th section of the "act to authorize the appointment of additional paymasters and for other purposes," passed July 3, 1836, which requires "the Secretary of the Senate and Clerk of the House of Representatives, as soon as may be after the close of each session of Congress, to publish a statement of all appropriations made during the session; and also a statement of the new offices created, and the number of each; and also a statement of the offices the salaries of which are increased, and the amount of such increase,"—the Clerk of the House of Representatives submits the accompanying statements.

H. R. FRENCH,

Clerk House of Representatives.

